CITY OF LLOYDMINSTER

Financial Statement

December 31, 1985

CITY OF LLOYDMINSTER

FINANCIAL STATEMENTS - DECEMBER 31, 1985
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CITY OF LLOYDMINSTER

1985

MAYOR
Mr. William Koodra

ALDERMEN

Flieger, Herb
Funk, Del (To Oct 23/85)
Summers-Gill, Reg
Vinek, John (Oct 23/85 - Dec 31/85)
MacKay, Cecil
Oulah, Mrs. Patricia
Stewart, Ward (To July 15/85)
Starko, Richard (Oct 23/85 - Dec 31/85)

CITY COMMISSIONER
Roger H. Brekke

CITY CLERK, CITY TREASURER
ASSESSOR, LICENSE INSPECTOR & TAX COLLECTOR
Don Moulin

ASSISTANT CITY TREASURER/CITY CLERK
Leo Brannick & Tom Lysyk

CITY ENGINEER
Jim Duckworth

RECREATION DIRECTOR
David Dmytryshyn

POLICE
R.C.M.P.

CITY CONSTABLE
Doris Oxton

DEVELOPMENT OFFICER
Gene H. Villard

FIRE CHIEF
Ted Gustavson

FIRE ADMINISTRATOR
Gordon Hudson

AUDITORS
D. V. Macdonald & Partners

His Worship the Mayor and Aldermen
City of Lloydminster
Lloydminster, Sask. - Alta.

AUDITOR'S REPORT

We have examined the balance sheets of the City of Lloydminster as at December 31, 1985 and the statements of revenue and expenditure, and capital financing for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion these financial statements present fairly the financial position of the City as at December 31, 1985 and the results of its operations for the year then ended, in accordance with the accounting practices currently prescribed by the Department of Municipal Affairs applied on a basis consistent with that of the preceding year.

The additional information under Schedule 7 and Schedule 12 has been taken from the books and records of the City but has not been independently checked by us other than in the course of our examination of the financial statements to the extent necessary to allow us to render an opinion thereon.

Lloydminster, Alberta
February 18, 1986

D. W. Macdonald & Partners

Chartered Accountants

CITY OF LLOYDMINSTER

CONSOLIDATED BALANCE SHEET
AS AT DECEMBER 31, 1985

ASSETS

	1985				1984
	CAPITAL AND LOAN FUND	CAPITAL TRUST FUND	REVENUE FUND	TOTAL	TOTAL
Cash on Hand and in Banks	$189,355		$712,531	$901,886	$3,966,160
Investments	$4,117,992		$10,072,495	$14,190,487	$7,804,070
Accounts Receivable			$1,052,239	$1,052,239	$1,273,002
Taxes Receivable			$946,333	$946,333	$857,004
Inventories			$353,147	$353,147	$309,016
Land for Future Development	$4,437,947			$4,437,947	$3,132,462
Deferred Costs - Land dev.	$2,420,732			$2,420,732	$1,382,005
General Fixed Assets (Net)	$119,195,453			$119,195,453	$106,578,290
Due from Other Funds	$7,945,029	$985,000		$8,930,029	$8,032,007
Other Assets			$99,231	$99,231	$41,543
TOTAL ASSETS	$138,306,508	$985,000	$13,235,976	$152,527,484	$133,375,559

CITY OF LLOYDMINSTER

COMBINED BALANCE SHEET
AS AT DECEMBER 31, 1985

EXHIBIT A

LIABILITIES AND SURPLUS

	1985				1984
	CAPITAL AND LOAN FUND	CAPITAL TRUST FUND	REVENUE FUND	TOTAL	TOTAL
Accounts Payable	$566,166		$2,232,465	$2,798,631	$1,393,394
Allowance for Uncollectables			$259,133	$259,133	$225,337
Reserves	$9,426,274		$788,426	$10,214,700	$8,994,063
Other			$176,375	$176,375	$159,864
Unmatured Debenture Debt	$22,069,737			$22,069,737	$22,378,887
Alberta Housing- B.R.E.E.	$35,532			$35,532	$45,480
Arterial Roadway Trust	$4,348,843			$4,348,843	$3,135,928
C.M.H.C. Loan	$49,147			$49,147	$55,714
Sask. Housing Corp. Loan	$16,663			$16,663	$18,850
Due to Other Funds	$917,384		$8,012,645	$8,930,029	$8,032,007
Surplus	$100,876,762	$985,000	$1,766,932	$103,628,694	$88,936,115
TOTAL LIABILITIES	$138,306,508	$985,000	$13,235,976	$152,527,484	$133,375,359

CITY OF LLOYDMINSTER

BALANCE SHEET - CAPITAL AND LOAN FUND
AS AT DECEMBER 31, 1985

ASSETS

	1985	1984
Cash and Investments	$4,387,347	$3,096,290
Due From Revenue Fund	$7,945,029	$7,047,007
Land for Future Development	$4,437,947	$3,132,462
Deferred Costs- Land Development Projects	$2,420,732	$1,382,005
Fixed Assets (Schedule B)		
General	$51,637,515	$42,850,256
Utility	$68,271,189	$64,441,285
Less: Accumulated Depreciation	($713,251)	($713,251)
TOTAL ASSETS	$139,306,508	$121,236,054

CITY OF LLOYDMINSTER

BALANCE SHEET - CAPITAL AND LOAN FUND
AS AT DECEMBER 31, 1985 EXHIBIT B

LIABILITIES

	1985	1984
Accounts Payable	$566,166	$518,156
Due to Capital Trust Fund	$917,304	$871,174
Alberta Housing - D.R.E.E.	$35,532	$45,480
Arterial Roadway Trust	$4,348,843	$3,135,928
Unmatured Debenture Debt (Schedule 10)		
-City Portion	$18,345,527	$18,824,163
-Frontage Portion	$3,524,210	$3,554,644
Central Mortgage and Housing Corporation Loan	$49,147	$55,714
Saskatchewan Housing Corporation Loan	$16,663	$18,850
Reserves	$9,426,274	$8,290,823
Total Liabilities	$37,429,746	$35,314,932

INVESTMENT IN CAPITAL ASSETS

Balance - January 1	$85,921,122	$75,344,990
Add: Transfers from-Revenue Fund	$1,470,147	$980,658
-Revenue Fund-C.T.F. Repayment	$276,277	$274,164
Grants	$428,620	$2,469,048
Donations	$11,815	($5,745)
Debenture Principal Matured	$644,147	$1,731,821
Alberta Housing Loan Principal Matured	$9,948	$9,131
CMHC Loan Principal Matured	$6,567	$6,176
Saskatchewan Housing Loan Principal Matured	$2,187	$2,047
Prepaid Special Assessments	$24,878	$2,192
Reserve Funds Applied	$5,586,317	$3,778,413
Sub Division Development	$6,494,737	$1,328,227
Balance- December 31	$100,876,762	$85,921,122

TOTAL LIABILITIES AND INVESTMENT IN CAPITAL ASSETS	$138,306,508	$121,236,054

CITY OF LLOYDMINSTER

STATEMENT OF CAPITAL FINANCING
FOR THE YEAR ENDED DECEMBER 31, 1985

FINANCES ACQUIRED

	1985	1984
Transfers Received		
Grants - Capital	$420,620	$2,469,048
Donations	$11,815	
Revenue Fund (Schedule 9)	$1,470,147	$980,658
Capital Trust Fund	$322,487	$356,665
Reserves	$7,934,683	$8,107,075
Sub-total	$10,167,752	$11,913,446
Other Sources		
Deferred Costs - Land Development Projects		$1,505,356
Prepaid Special Assessments	$24,878	$2,192
Sale of Lots - Land Development Projects	$6,494,737	$1,328,227
Land for Future Development		$18,600
Debentures	$335,077	$4,886,430
Sub-total	$6,854,692	$7,741,005
Balance of Temporary Financing - December 31		
Accounts Payable	$566,166	$518,156
Sub-total	$566,166	$518,156
TOTAL FUNDS ACQUIRED	$17,588,610	$20,172,607

CITY OF LLOYDMINSTER

STATEMENT OF CAPITAL FINANCING
FOR THE YEAR ENDED DECEMBER 31, 1985

EXHIBIT C

FINANCES APPLIED

	1985	1984
Balance of Temporary Financing - January 1		
Due to Revenue Fund		$1,964,110
Accounts Payable	$518,156	$1,331,366
Sub-total	$518,156	$3,295,476
Purchase of Fixed Assets	$12,617,163	$7,287,451
Cash	$1,211,057	$2,401,328
Payment on Land Agreements		$135,400
Donations		$5,745
Due From Revenue Fund	$898,022	$7,047,007
Land For Future Development	$1,385,485	
Deferred Costs	$1,038,727	
TOTAL FUNDS APPLIED	$17,588,610	$20,172,607

CITY OF LLOYDMINSTER

CAPITAL TRUST FUND BALANCE SHEET
AS AT DECEMBER 31,1985

EXHIBIT B

ASSETS

	1985	1984
Due from Revenue Fund	$67,616	$113,826
Due from Capital & Loan Fund - Capital Purchase Loans		
General Government	$65,980	$122,660
Fire Department Services	$100,000	
Equipment Pool	$387,464	$276,594
Transportation Services	$215,685	$302,730
Recreation	$66,649	$55,811
Environmental Health Services	$31,200	$41,600
Public Health Services (Cemetery)	$4,800	$6,400
Cultural Services	$23,940	$32,880
Water and Sewer	$21,666	$32,499
Sub-total	$917,384	$871,174
TOTAL ASSETS	$985,000	$985,000

LIABILITIES AND RESERVE

TRUST FUND RESERVE		
Balance - January 1	$985,000	$985,000
TOTAL LIABILITIES AND RESERVE	$985,000	$985,000

CITY OF LLOYDMINSTER

BALANCE SHEET - REVENUE FUND
AS AT DECEMBER 31, 1985

ASSETS

	1985	1984
Cash	$712,531	$876,814
Investments		
Savings Certificates - Public Reserve	$134	$1,241
- Public Parks Reserve	$222,500	$128,778
Short Term Investments	$9,849,831	$7,667,077
Alberta Municipal Finance Corp. Shares	$30	$30
Sub-total	$10,072,495	$7,797,126
Accounts Receivable		
General	$110,877	$111,394
Utility	$434,114	$431,596
Other	$507,248	$530,012
Sub-total	$1,052,239	$1,273,002
Taxes Receivable (Schedule 4)	$946,333	$857,004
Deposits - Cylinders	$2,950	$2,100
Inventories	$353,147	$309,016
Tax Title Property - at Nominal Value	$1	$1
Other Assets		
Prepayments	$96,280	$39,442
TOTAL ASSETS	$13,235,976	$11,154,585

CITY OF LLOYDMINSTER

BALANCE SHEET - REVENUE FUND
AS AT DECEMBER 31, 1985

EXHIBIT E

LIABILITIES AND SURPLUS

	1985	1984
LIABILITIES		
Accounts Payable		
General	$1,878,491	$649,368
School Authorities	$335,000	$213,267
Prepaid Fees and Licences	$18,966	$12,683
Sub-total	$2,232,465	$875,238
Allowance for Uncollectables		
Taxes Receivable	$152,770	$118,179
General Receivables	$106,363	$107,158
Sub-total	$259,133	$225,337
Reserves		
Reserve for Future Debentures Instalments	$322,789	$323,878
Public Parks Reserve	$423,832	$333,163
Reserve for Future Expenditures	$40,450	$41,633
Reserve for Future Local Improvements	$1,355	$4,566
Sub-total	$788,426	$703,240
Due to Capital and Loan Fund	$7,945,029	$7,047,007
Due to Capital Trust Fund	$67,616	$113,826
Sub-total	$8,012,645	$7,160,833
Other		
Prepaid Frontage	$17,661	$20,234
Utility Deposits	$158,714	$138,987
Miscellaneous		$643
Sub-total	$176,375	$159,864
SURPLUS		
Balance - January 1	$2,029,993	$1,681,538
Deduct: Transfer to 1985 Budget	($386,241)	
: Adjustments to Prior Years	($4,820)	($37,786)
Add: Current Years Surplus (Exhibit F)	$120,000	$386,241
Balance - December 31	$1,766,932	$2,029,993
TOTAL LIABILITIES AND SURPLUS	$13,235,976	$11,154,303

CITY OF LLOYDMINSTER

STATEMENT OF REVENUE AND EXPENSE
FOR THE YEAR ENDED DECEMBER 31, 1985

EXHIBIT F

	1985	1984
REVENUE - PER SCHEDULE 1		
Taxes	$5,962,531	$5,647,600
Grants in Lieu of Taxes	$179,835	$89,738
Services Provided to Other Governments	$2,000	$4,013
Sales of Services	$1,819,681	$1,633,872
Other Revenue from Own Sources	$2,702,524	$2,248,393
Unconditional Transfers - Other Governments	$455,893	$619,923
Conditional Transfers - Other Governments	$453,118	$641,797
Other Transfers and Collections	$4,731,524	$4,324,170
Total Revenue	$16,707,106	$15,229,506
EXPENSES - PER SCHEDULE 2		
General Government Services	$1,070,936	$808,245
Protective Services	$1,755,742	$1,763,927
Transportation Services	$1,817,935	$1,643,365
Environmental Health Services	$453,114	$419,363
Public Health and Welfare Services	$85,425	$81,284
Environmental Development Services	$146,776	$86,710
Recreation and Cultural Services	$1,343,774	$1,214,144
Fiscal Services	$7,376,039	$6,971,384
Other Services	$2,046,579	$1,369,520
Utility Deficit (Schedule 3)	$482,766	$284,923
Total Expenses	$16,579,106	$14,843,265
SURPLUS FOR THE YEAR - TO EXHIBIT E	$128,000	$386,241

CITY OF LLOYDMINSTER

ANALYSIS OF GENERAL REVENUE
FOR THE YEAR ENDED DECEMBER 31, 1985 — SCHEDULE 1

	1985	1984
TAXES - TOTAL TO EXHIBIT F	$5,962,531	$5,667,600
GRANTS IN LIEU OF TAXES - TOTAL TO EXHIBIT F	$179,835	$89,738
SERVICES PROVIDED TO OTHER GOVERNMENTS - TOTAL TO EXHIBIT F	$2,000	$4,013
SALES OF SERVICES		
General Government Services	$7,456	$4,429
Protective Services	$42,973	$46,273
Transportation Services	$1,277,211	$1,087,567
Public Health and Welfare	$71,942	$74,659
Environmental Development	$250	$150
Recreational and Cultural	$419,849	$420,794
TOTAL TO EXHIBIT F	$1,819,681	$1,633,872
OTHER REVENUE FROM OWN SOURCES		
Licenses	$1,024,335	$955,590
Fines	$202,082	$213,952
Rentals	$196,481	$193,537
Return on Investments	$993,877	$597,119
Penalties and Interest on Taxes	$182,935	$181,119
Miscellaneous	$102,814	$107,076
TOTAL TO EXHIBIT F	$2,702,524	$2,248,393
UNCONDITIONAL TRANSFERS - OTHER GOVERNMENTS		
Alberta	$260,583	$224,613
Saskatchewan	$395,310	$395,310
TOTAL EXHIBIT F	$655,893	$619,923
CONDITIONAL TRANSFERS - OTHER GOVERNMENTS		
Alberta Grants	$566,998	$609,100
Saskatchewan Grants	$86,120	$32,697
TOTAL TO EXHIBIT F	$653,118	$641,797
OTHER TRANSFERS AND COLLECTIONS		
Transfer from Reserves	$13,585	$148,985
Collections for Other Governments	$4,717,939	$4,175,185
TOTAL TO EXHIBIT F	$4,731,524	$4,324,170

CITY OF LLOYDMINSTER

ANALYSIS OF GENERAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 1985 SCHEDULE 2

	1985	1984
GENERAL GOVERNMENT SERVICES		
Legislative	$62,429	$57,636
General Administrative	$413,682	$331,529
Financial Management	$230,028	$217,434
Assessment and Taxation	$214,839	$93,674
Common Services	$18,163	$17,739
Other General Administrative	$131,795	$90,233
TOTAL TO EXHIBIT F	$1,070,936	$808,245
PROTECTIVE SERVICES		
Police Protection	$1,394,599	$1,442,082
Law Enforcement	$1,820	$3,282
Fire Protection	$198,798	$184,075
Emergency Measures Organization	$20	$313
Protective Inspection	$115,904	$99,434
Animal and Pest Control	$44,601	$34,741
TOTAL TO EXHIBIT F	$1,755,742	$1,763,927
TRANSPORTATION SERVICES		
Engineering Services	$544,170	$471,162
Public Transit Systems	$26,618	$23,672
Roads, Streets, Walks, Lighting	$1,187,661	$1,075,183
Storm Sewers & Drainage	$48,640	$50,813
Parking Meters	$10,866	$11,835
Air Transport		$2,900
TOTAL TO EXHIBIT F	$1,817,955	$1,643,565
ENVIRONMENTAL HEALTH SERVICES		
Garbage and Waste Collection-TOTAL TO EXHIBIT F	$453,114	$419,563
PUBLIC HEALTH AND WELFARE SERVICES		
Cemeteries	$43,517	$42,172
Preventive Social Services	$41,908	$39,112
TOTAL TO EXHIBIT F	$85,425	$81,284

CITY OF LLOYDMINSTER

ANALYSIS OF GENERAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 1985

SCHEDULE 2
(Continued)

	1983	1984
ENVIRONMENTAL DEVELOPMENT SERVICES		
Environmental Planning, Zoning and Development	$183,033	$43,500
Surveys	$2,257	$33,024
Public Relations	$41,486	$10,106
TOTAL TO EXHIBIT F	$146,776	$86,710
RECREATION AND CULTURAL SERVICES		
Administration & Programs	$213,904	$210,385
Swimming Pools	$121,110	$122,243
Arenas and Rinks	$402,864	$387,460
Parks and Other Recreational Facilities	$455,687	$383,400
Culture: Library and Museums	$150,209	$110,656
TOTAL TO EXHIBIT F	$1,343,774	$1,214,144
FISCAL SERVICES		
Debt Charges - Short Term	$102,925	$84,693
Debenture Installments and Long Term Debt	$932,322	$1,128,772
Other Debt Charges	$2,406	$2,380
Transfers to Own Reserve, Allowances	$1,322,155	$1,009,831
Conditional Transfers to Other Governments	$164,197	$383,226
City Taxes	$4,655	$5,321
Transmission of Taxes Collected for Other Governments	$4,847,379	$4,357,161
TOTAL TO EXHIBIT F	$7,376,039	$6,971,384
OTHER SERVICES		
Equipment Pool	$700,454	$676,163
Capital Expenses from Revenue Fund	$1,346,125	$893,357
TOTAL TO EXHIBIT F	$2,046,579	$1,569,520

CITY OF LLOYDMINSTER

ANALYSIS OF UTILITY REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 1985

SCHEDULE 3

REVENUE

	1985	1984
Sale of Water		
Residential and Commercial	$3,473,795	$3,216,288
Fire Hydrant Rent	$38,700	$37,620
Local Improvement Tax Levy	$115,331	$48,118
Other	$145,500	$113,512
Interest Subsidy - Alberta Municipal Affairs	$589,613	$585,365
TOTAL REVENUE	$4,362,939	$4,000,903

EXPENDITURES

Administration	$314,904	$285,914
Meter Readings and Repairs	$66,564	$72,520
Water Supply and Treatment	$512,951	$359,359
Transmission and Distribution	$516,283	$290,604
Sewers	$230,395	$199,771
Other	$143,093	$104,320
Debt Charges	$2,816,658	$2,675,123
Contribution to own Reserve Funds	$244,855	$98,135
TOTAL EXPENDITURES	$4,845,705	$4,285,826
NET OPERATING DEFICIT TO EXHIBIT F	($482,766)	($284,923)

CITY OF LLOYDMINSTER

TAXES RECEIVABLE
AS AT DECEMBER 31, 1985

SCHEDULE 4

	1985			1984
	ARREARS	CURRENT	TOTAL	TOTAL
Balance January 1	$857,004		$857,004	$815,264
Current Year's Levy (Schedule 5)		$10,475,828	$10,475,828	$9,800,314
Penalties Added - Net	$67,534	$115,401	$182,935	$181,119
Costs Added				$26
Refund of Overpayments		$335,616	$335,616	$104,681
Total	$924,538	$10,926,845	$11,851,383	$10,901,404
Tax Collections				
Cash	$525,209	$10,029,912	$10,555,121	$9,912,648
Discounts		$97,117	$97,117	$83,414
Cancellations	$83,381	$163,625	$247,006	$47,060
Rebates	$1,241	$4,565	$5,806	$1,278
Total Collections	$609,831	$10,295,219	$10,905,050	$10,044,400
BALANCE DECEMBER 31	$314,707	$631,626	$946,333	$857,004

SUMMARY OF CURRENT LEVY
FOR THE YEAR ENDED DECEMBER 31, 1985

SCHEDULE 5

	1985	1984
General Municipal	$5,330,184	$5,192,539
Local Improvement	$429,997	$545,724
School Taxes - Public	$3,193,695	$2,803,432
- Separate	$611,282	$609,881
Alberta School Foundation	$910,670	$646,718
TOTAL TAXES PER TAX ROLL	$10,475,828	$9,800,314

CITY OF LLOYDMINSTER

ASSESSMENT SUMMARY
AS AT DECEMBER 31, 1985

SCHEDULE 6

TAXABLE ASSESSMENT

	1985			1984
	SASKATCHEWAN	ALBERTA	TOTAL	TOTAL
Land	$13,197,850	$28,515,660	$41,713,510	$42,146,880
Improvements	$18,956,060	$39,834,980	$58,791,040	$57,741,850
Business	$2,659,390	$9,103,430	$11,762,820	$11,555,910
Gas and Oil Pipelines	$27,820	$165,570	$193,390	$193,790
TOTAL TAXABLE ASSESSMENT	$34,841,120	$77,619,640	$112,460,760	$111,638,430

ASSESSED VALUATION EXEMPT PROPERTY

SCHEDULE 7

	1985			1984
	SASKATCHEWAN	ALBERTA	TOTAL	TOTAL
City	$4,243,900	$4,075,720	$8,319,620	$7,832,550
Federal	$438,720	$2,180	$440,900	$440,900
Provincial	$475,190	$2,998,090	$3,473,280	$2,421,020
Schools	$1,282,010	$3,276,620	$4,558,630	$4,480,230
Churches	$584,000	$1,138,890	$1,722,890	$1,729,130
Charitable and Non Profit	$757,520	$127,690	$885,210	$885,210
Other	$1,033,730	$988,800	$2,022,530	$2,066,360
TOTAL EXEMPT PROPERTY	$8,815,070	$12,607,990	$21,423,060	$19,855,400

	1985	1984
Tax Rates in Mills		
General Municipal	46.9	46.9
Public School	34.0	31.0
Separate School	31.0	31.0
Alberta School Foundation	8.6	8.1

CITY OF LLOYDMINSTER

SCHEDULE OF CAPITAL ASSETS
AS AT DECEMBER 31,1985

SCHEDULE 8

	BALANCE DEC. 31/84	NET ADDITIONS	BALANCE DEC. 31/85
General Government			
Civic Offices	$1,886,362	$39,054	$1,925,416
Old Post Office	$127,601	$490	$128,091
Equipment	$290,484	$53,731	$344,215
	$2,304,447	$93,275	$2,397,722
Protection - Persons & Property			
Fire Department - Building	$100,391		$100,391
- Equipment	$390,257	$189,404	$579,661
Development Offices - Equipment	$500		$500
Policing - Equipment	$32,382	$18,660	$51,042
- Building	$1,314,010	$5,118	$1,319,128
Street Lighting	$81,774	($67,403)	$14,371
	$1,919,314	$145,779	$2,065,093
Public Works			
Buildings	$213,531	$176,241	$389,772
Machinery & Equipment	$2,166,106	$265,189	$2,431,295
Sidewalks, Streets & Roads	$20,495,431	$5,383,815	$25,879,246
Land	$568,646	$316,980	$885,626
	$23,443,714	$6,142,225	$29,585,939
Sanitation and Waste Removal			
Buildings & Equipment	$164,201	$27,688	$191,889
Storm Sewers	$3,375,717	$17,631	$3,393,348
	$3,539,918	$45,319	$3,585,237
Housing and Nursing Homes	$219,051		$219,051
Recreation			
Land, Parks & Playgrounds	$3,317,322	($10,395)	$3,306,927
Buildings - Parks & Playgrounds	$1,093,827	$305,792	$1,399,619
- Arenas	$2,653,822		$2,653,822
- Swimming Pool	$100,169	$116,262	$216,431
- Racquetball Courts	$160,000		$160,000
Equipment	$280,261	$149,078	$429,339
Engineering Structures & Land	$2,145,313	$1,883,571	$4,028,884
Park Improvements - Land	$739,275		$739,275
	$10,509,989	$2,444,308	$12,954,297

CITY OF LLOYDMINSTER

SCHEDULE OF CAPITAL ASSETS
AS AT DECEMBER 31,1985

SCHEDULE 8
(Continued)

	BALANCE DEC. 31/84	NET ADDITIONS	BALANCE DEC. 31/85
Community Service			
Land - Libraries	$15,012		$15,012
- Cemetery	$33,114		$33,114
- Parking Lots	$157,180		$157,180
- Senior Citizens Housing	$183,658	($161,209)	$22,449
- Airport	$11,000		$11,000
- S.P.C.A.	$7,917		$7,917
Buildings - Libraries	$75,741		$75,741
- Museum	$140,365	$53,505	$193,870
- Drop-In Centre	$5,299		$5,299
- Exhibitions	$32,340		$32,340
Parking Meters	$64,987		$64,987
Equipment - Parks	$6,474	$5,865	$12,339
- Library	$7,500		$7,500
Engineering Structures	$173,236	$18,192	$191,428
	$913,823	($83,647)	$830,176
SUBTOTAL - GENERAL FUND ASSETS	$42,850,256	$8,787,259	$51,637,515
Utilities			
Water and Sewer Works	$64,441,285	$3,829,904	$68,271,189
TOTAL FIXED ASSETS	$107,291,541	$12,617,163	$119,908,704

CITY OF LLOYDMINSTER

SUMMARY OF CAPITAL ASSETS PURCHASED FROM REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1985

SCHEDULE 9

	1985					1984
	LAND	BUILDING	MACHINERY AND EQUIPMENT	ENGINEERING STRUCTURES	TOTAL	TOTAL
General Government		$61,191	$32,308		$93,499	$33,722
Protection - Persons and Property		$2,900	$98,969		$101,869	$180,439
Public Works	$300,000	$176,073	$71,869	$374,343	$922,285	$537,042
Sanitation and Waste Removal						$19,237
Recreation		$103,260	$17,921	$48,761	$169,942	$109,417
Community Services		$46,130		$12,400	$58,530	$13,500
Total General Section	$300,000	$389,554	$221,067	$435,504	$1,346,125	$893,357
Utilities			$48,485	$75,537	$124,022	$87,301
TOTAL ASSETS ACQUIRED FROM REVENUE FUNDS	$300,000	$389,554	$269,552	$511,041	$1,470,147	$980,658

CITY OF LLOYDMINSTER
PARTICULARS OF DEBENTURE DEBT
AS AT DECEMBER 31, 1985

SCHEDULE 10

BYLAW NO.	INTEREST RATE	TERM OF ISSUE	PURPOSE OF ISSUE	ORIGINAL ISSUE	PRINCIPAL MATURED & FORGIVEN	UNMATURED PRINCIPAL CITY	UNMATURED PRINCIPAL FRONTAGE	MATURED DURING CURRENT YEAR PRINCIPAL	MATURED DURING CURRENT YEAR INTEREST	UNMATURED INTEREST CITY	UNMATURED INTEREST FRONTAGE
1140	5.75	1966-86	Sidewalks, curbs, gutters	102,500	94,220	0	8,280	7,829	926	0	476
1145	5.375	1966-91	Storm sewer	217,500	137,168	80,332	0	11,103	4,915	15,771	0
1146	5.75	1966-91	Storm sewer	146,300	98,919	55,381	0	7,355	3,619	11,665	0
1148	5.75	1966-86	Centennial library	60,000	55,153	4,847	0	4,583	542	279	0
1156	5.375	1966-86	Civic centre	224,102	206,490	17,612	0	16,714	1,845	947	0
1157	5.75	1966-86	Civic centre	125,897	115,727	10,170	0	9,617	1,138	584	0
1192	6	1967-87	Sidewalks, curbs, gutters	68,075	57,193	0	10,882	4,983	932	0	989
1189	5.625	1967-87	Paving	226,345	191,074	0	35,271	16,240	2,897	0	3,004
1207	6	1967-87	Paving, curbs, gutters	173,655	145,898	24,038	3,719	12,712	2,428	2,184	338
11-68	7.5	1968-88	Paving, curbs, gutters	205,000	152,706	21,335	30,959	15,057	5,051	3,278	4,756
13-68	7.5	1968-88	Paving, curbs, gutters	15,000	11,174	3,826	0	1,102	369	589	0
11-68	7.5	1968-88	Paving, curbs, gutters	158,500	118,068	16,496	23,936	11,642	3,906	2,534	3,677
18-69	8	1969-89	Paving, curbs, gutters	79,500	63,816	0	15,684	3,223	1,512	0	3,258
14-68	7.5	1969-89	Sewer and Water	26,000	17,458	0	8,542	1,776	774	0	1,659
14-69	8	1969-89	Sewer and Water	61,500	42,102	0	19,398	3,986	1,871	0	4,029
12-70	8.5	1970-90	Sewer and Water	53,500	48,878	0	4,622	719	454	0	1,244
11-70	8.5	1970-90	Paving	156,000	101,134	0	54,866	8,534	5,389	0	14,749
4-70	8	1970-90	Paving, curbs, gutters	37,500	21,500	5,878	10,122	2,000	1,440	1,709	2,291
8-71	7.75	1971-91	Paving, curbs, gutters	27,000	14,428	212	12,360	1,601	1,099	61	3,560
9-71	7	1971-96	Lagoon	79,514	28,364	51,150	0	3,030	3,789	23,858	0
19-71	7.75	1971-91	Water Storage	119,104	63,644	55,460	0	7,061	4,845	15,977	0
5-72	7.75	1972-92	Sdwlks, cb, gut, Pvg	198,600	94,348	23,202	81,050	10,927	8,926	7,727	26,993
2-73	7.75	1972-92	Sidewalks, curbs, gutters	10,318	7,245	0	3,073	881	307	0	487
25-73	8.25	1973-93	Sdwlks, cb, gut, Pvg	211,000	100,848	0	110,152	9,481	9,870	0	44,651
31-74	9.375	1974-94	Sewer and Water	11,000	8,541	0	2,459	170	247	0	1,288
15-75	10.5	1975-95	Paving	542,543	303,989	0	236,554	13,114	26,215	0	156,735
16-75	10.5	1975-90	Water and Sewer	73,112	64,970	0	8,142	1,195	981	0	2,734
14-75	10.5	1975-90	Sidewalks, curbs, gutters	166,521	118,093	0	48,428	7,107	5,831	0	16,265
9-76	10	1976-90	Sdwlks, cb, gut, Pvg	210,041	129,439	0	80,602	12,002	9,260	0	25,711
10-76	10	1976-90	Sewer and Water	8,775	6,142	0	2,633	392	303	0	839
11-76	10	1976-95	Paving	230,505	140,224	0	90,281	5,150	9,543	0	56,647
12-76	10	1976-95	Paving Addition	82,920	23,053	0	59,867	3,415	6,328	0	37,564
19-76	9.064	1976-95	Sewer and Water	249,173	73,690	175,483	0	10,558	16,863	98,729	0
20-76	8.918	1977-96	Sewer and Water	104,278	26,693	77,585	0	4,074	7,282	47,338	0
15-77	9	1977-91	Sidewalks, curbs, gutters	59,864	44,450	0	15,414	1,880	1,556	0	5,202
13-77	9.25	1977-96	Paving	214,495	130,916	0	83,579	4,298	8,129	0	53,119
16-78	9.431	1979-97	Water Supply - BREE	24,979	5,211	19,768	0	874	1,947	14,081	0
34-81	16	1982-02	Water and Sewer	8,000,000	308,532	7,691,468	0	108,832	1,248,048	14,018,607	0
5-82	13.25	1982-02	Water and Sewer	7,040,000	288,448	6,751,552	0	108,329	908,934	10,541,928	0
32-82	12.75	1983-97	Paving, Water, Storm Sew	1,074,379	70,861	1,003,518	0	35,233	132,441	1,008,568	0
38-83	13	1984-03	Paving	1,555,674	76,876	765,563	713,235	21,202	195,000	1,249,103	1,163,727
43-83	12.625	1984-98	Water, Sewer/Paving	1,722,966	131,307	1,169,997	421,662	48,341	207,050	1,280,534	447,895
44-83	12.125	1984-88	Grading & Gravelling	48,150	16,504	22,808	8,838	8,354	4,850	5,741	2,225
10-84	13.25	1985-89	Blvd Gr,Light,Lane,Cb0	59,920	9,201	2,841	47,878	9,201	7,939	1,000	16,842
12-84	13.5	1985-99	Pvg,Sdwk,Cb0,WA6,Mains	1,109,467	26,358	351,836	731,273	26,358	149,778	479,057	983,736
30-84	12.375	1985-89	Blvd Gr/St Lighting	68,300	10,671	5,473	52,156	10,671	8,452	1,776	17,089
31-84	13	1985-99	Paving, Cb0, Dr Aprons	321,954	7,965	0	313,989	7,965	41,854	0	383,489
19-85	11.51985-99		Paving, Cb0, S.W	323,076	23,076	137,696	162,304	23,076	7,634	145,741	171,785
20-85	10.1251986-89		Grading & Gravelling	12,000	0	0	12,000	0	0	0	3,184
				26,096,582	4,026,767	18,345,527	3,524,210	644,147	3,075,329	28,979,366	3,582,237

CITY OF LLOYDMINSTER

ANALYSIS OF DEBT REPAYMENT
AS AT DECEMBER 31, 1985

SCHEDULE 11

	1985							1984
DEBENTURES	1986	1987	1988	1989	1990	1991 TO MATURITY	TOTAL	TOTAL
General								
Principal	$343,832	$332,521	$325,059	$307,457	$296,869	$3,283,798	$4,889,536	$4,965,456
Interest	$573,332	$541,209	$508,219	$474,062	$440,615	$2,632,946	$5,170,383	$5,512,352
Total General	$917,164	$873,730	$833,278	$781,519	$737,484	$5,916,744	$10,059,919	$10,477,808
Utility								
Principal	$361,357	$410,621	$466,782	$530,825	$595,471	$14,815,143	$17,180,199	$17,413,351
Interest	$2,458,990	$2,409,726	$2,353,565	$2,289,522	$2,216,468	$15,662,947	$27,391,218	$29,796,237
Total Utility	$2,820,347	$2,820,347	$2,820,347	$2,820,347	$2,811,939	$30,478,090	$44,571,417	$47,209,588
Total Principal	$705,189	$743,142	$791,841	$838,282	$892,340	$18,098,941	$22,069,735	$22,382,807
Total Interest	$3,032,322	$2,950,935	$2,861,784	$2,763,584	$2,657,083	$18,295,893	$32,561,601	$35,306,672
Subtotal	$3,737,511	$3,694,077	$3,653,625	$3,601,866	$3,549,423	$36,394,834	$54,631,336	$57,689,559
CAPITAL TRUST	$302,309	$244,516	$170,232	$135,830	$64,497	-	$917,384	$871,174
OTHER LONG-TERM DEBT								
Principal	$20,159	$21,731	$23,458	$11,253	$11,982	$12,760	$101,343	$120,044
Interest	$7,141	$5,568	$3,841	$2,332	$1,683	$826	$21,311	$29,909
TOTAL DEBT REPAYMENT	$4,067,120	$3,965,892	$3,851,156	$3,751,281	$3,627,585	$36,408,420	$55,671,374	$58,630,686

CITY OF LLOYDMINSTER

STATISTICAL DATA
AS AT DECEMBER 31, 1985 SCHEDULE 12

URBAN STREET KILOMETERS - OPEN FOR TRAFFIC AT DECEMBER 31, 1985

	PROVINCIAL HIGHWAYS	STREETS	LANES & ALLEYS	TOTAL KILOMETERS
SURFACE TYPE				
Rigid Pavement				
Bituminous Surface Concrete Base	4.8	12.7		17.5
Flexible Pavement				
High Cost	8.7	77.0	5.4	91.1
Low Cost (Mulch, Retread, Penetration)		6.1		6.1
Gravel				
Surface Treated - Oil		19.3		19.3
Surface Untreated		13.8	21.7	35.5
Improved Earth		3.2	1.5	4.7
TOTAL STREET KILOMETERS	13.5	132.1	28.6	174.2

Utility Items - 1985		
Storm Sewers	41.4 km	
Sanitary Service	115.1 km	
Watermains	96.0 km	
Electric Light and Power Pole Lines	Owned by Alta. Power Ltd. or Sask. Power Corp.	
Cubic Meters of Water Pumped	2,435,000	
Average Selling Price Per 100 Cubic Meters	$176.00	
Number of Fire Hydrants	447	
Charge Per Hydrant to Fire Department	$90.00	
Area Data (in hectares) 1985		
Taxable Land		3,236.0
Land not Taxable (1) Parks and Playgrounds	290.0	
(2) Streets and Alleys	211.0	
(3) Other	160.0	661.0
TOTAL AREA OF CITY		3,897.0

Population Data	1985	1984	1983	1982	1981
Saskatchewan	6,721	6,005	6,005	6,034	6,003
Alberta	10,557	9,226	9,226	9,029	9,029
TOTAL	17,278	15,231	15,231	15,063	15,032